

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION**

CIVIL NO. 3:05-CV-451-W

WILLIAM R. JOHNSON,

Petitioner,

vs.

**UNITED STATES OF AMERICA and
INTERNAL REVENUE SERVICE,**

Respondents.

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ORDER

THIS MATTER is before the Court on Respondents' Motion to Dismiss the Petition to Quash Third Party Summons. For the reasons stated in the memorandum opinion of the United States District Court for the Western District of Pennsylvania, Johnson v. United States, Misc. No. 05-31, 2005 WL 3277999 (Dec. 2, 2005), and because that court's decision is collateral estoppel in the present case, Respondents' Motion to Dismiss (Doc. No. 2) is GRANTED, and Petitioner's Petition to Quash Internal Revenue Service Third Party Summons (Doc. No. 1) is DISMISSED WITH PREJUDICE. The Clerk is DIRECTED to close this case.

IT IS SO ORDERED.

Signed: November 1, 2006



Frank D. Whitney
United States District Judge

